



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

PRIVACY, GOVERNMENTAL
LIAISON AND DISCLOSURE

February 28, 2013

MuckRock News
Jon Kolko
DEPT MR 985
P.O. Box 55819
Boston, MA 02205-5819

Dear Mr. Kolko

I am responding to your Freedom of Information Act (FOIA) request dated February 13, 2013 that we received on February 20, 2013.

You asked for copies of all documents relating to compliance with non-profit or tax exempt status regarding the following three companies.

- Educational Testing Service
- Act, Inc.
- The College Board

The annual revision of IRS Publication 78 contains the names of exempt organizations that have been determined to be entitled to deductible contributions by donors. This information is publicly available and searchable at www.irs.gov/Charities-&-Non-Profits, Select *EO Select Check*. This link will take you to a page where you can search by the name of the organization. Using the Tax Identification Number (TIN) of the entity will help narrow your search.

If the organization is not found, you may conclude that the IRS has not granted tax exempt status. Records are not available for any pending requests for tax exempt status. The IRS is not required to conduct research to determine if an organization is tax-exempt.

If the entity has an approved tax exempt status, access to records related to Form 1023 application (for exempt status) and related correspondence, as well as copies of Exempt Organizations tax returns (Form 990) is governed by IRC section 6104. Such requests are exempt from the FOIA pursuant to 26 C.F.R 601.702. Instead, the enclosed Form 4506-A can be used to request this information. Please note that your request may not be processed unless you have the TIN of the entity involved. In the

alternative, you can contact the organization directly for a copy of the documents that it has made publicly available.

We are closing your request as imperfect with no further action.

If you have any questions please call Tax Law Specialist, Kathy Brewer, ID # 1000274244, at (410) 962-9209 or write to: Internal Revenue Service, HQ Disclosure, 2980 Brandywine Road, Stop 211, Chamblee, GA 30341. Please refer to case number F13052-0089.

Sincerely,

A handwritten signature in cursive script that reads "Bertrand Tzeng".

Bertrand Tzeng
Disclosure Manager
HQ Disclosure FOIA & Program Operations

Enclosure
Form 4506-A / Instructions

Request for Public Inspection or Copy of Exempt or Political Organization IRS Form

OMB No. 1545-0495

► Type or print clearly. Request may be rejected if the form is incomplete or illegible.



TIP You may not have to complete Form 4506-A to get the copies you need.

- **Internet.** Form 8871, Political Organization Notice of Section 527 Status, and Form 8872, Political Organization Report of Contributions and Expenditures, are available for inspection and printing from the Internet. The website address for both forms is www.irs.gov/polorgs.
- **Public disclosure by the organization.** Exempt or political organizations must make their returns, reports, notices, and exempt applications available for public inspection. You can visit the organization to inspect the material instead of requesting it from the IRS. The organization may be able to mail the copies to you.

1 Exempt or political organization. If a multiple request, please attach list of names, forms, and tax years.

Name	Employer identification number
Address	
City or town, state, and ZIP code	

2 Requester

Name	Contact person
Address	Phone
City or town, state, and ZIP code	Date

3 Category of requester: ☐ Commercial user ☐ Non-commercial scientific institution ☐ Media ☐ Educational institution ☐ All others ☐ Name of Media Outlet

4 Reason for request. All requesters except for commercial users must provide an explanation of how the records will be used to avoid being charged the commercial rate. Attach additional sheets if necessary.

Lines 5-9. For each applicable form, check the box(es) for the item(s) you are requesting. You may request more than one form. For each form requested, check either the copy, inspection, CD/DVD, or Sample CD/DVD box and enter the specific tax year(s), as indicated. If ordering a partial set on CD/DVD or Sample CD/DVD, indicate the format, state(s), and month(s) requested. **Note.** CD/DVD and Sample CD/DVD are not available for individual exempt organizations.

5 Form 990, Form 990-EZ:

a Paper request: ☐ Copy ☐ Inspection

Tax year(s) or period(s) requested: _____ ; _____ ; _____
YYYYMM YYYYMM YYYYMM

b CD/DVD request: ☐ CD/DVD ☐ Sample CD/DVD

Format: ☐ Alchemy ☐ Raw

State(s): _____ ; _____ ; _____

Calendar year(s): _____ ; _____ ; _____

6 Form 990-PF:

a Paper request: ☐ Copy ☐ Inspection

Tax year(s) or period(s) requested: _____ ; _____ ; _____
YYYYMM YYYYMM YYYYMM

b CD/DVD request: ☐ CD/DVD ☐ Sample CD/DVD

Format: ☐ Alchemy ☐ Raw

State(s): _____ ; _____ ; _____

Calendar year(s): _____ ; _____ ; _____

7 Form 990-T (501(c)(3) organizations filed after August 17, 2006):

a Paper request: ☐ Copy ☐ Inspection

Tax year(s) or period(s) requested: _____ ; _____ ; _____
YYYYMM YYYYMM YYYYMM

b CD/DVD request: ☐ CD/DVD ☐ Sample CD/DVD

Format: ☐ Alchemy ☐ Raw

State(s): _____ ; _____ ; _____

Calendar year(s): _____ ; _____ ; _____

8 Form 5227 (for tax years beginning after December 31, 2006):

Paper request: ☐ Copy ☐ Inspection

Tax year(s) or period(s) requested: _____ ; _____ ; _____
YYYYMM YYYYMM YYYYMM

9 ☐ Form 1023 ☐ Form 1024 ☐ Determination Letter
☐ Updated Determination Letter

IRS Use Only

The form requested above was inspected by (name of requester)

IRS office where inspection was made

Signature of employee present at inspection

Date

Instructions for Form 4506-A



Department of the Treasury
Internal Revenue Service

(Rev. December 2011)

Request for Public Inspection or Copy of Exempt or Political Organization IRS Form

Section references are to the Internal Revenue Code unless otherwise noted.

What's New

- You can order sample CDs and/or DVDs of exempt organization returns.
- The IRS has created a page on IRS.gov for information about Form 4506-A and its instructions, at www.irs.gov/form4506. Information about any recent developments affecting Form 4506-A (such as legislation enacted after we release it) will be posted on that page.

General Instructions

Purpose of Form

Use Form 4506-A to request under section 6104:

- A copy of an exempt or political organization's return, report, notice, or exemption application, or
- An inspection of a return, report, notice, or exemption application at an IRS office.

You **do not** have to complete Form 4506-A to get copies of the following forms.

- Form 8871, Political Organization Notice of Section 527 Status, and Form 8872, Political Organization Report of Contributions and Expenditures, are available for inspection and printing from the Internet. The website address for both forms is www.irs.gov/polorgs.
- Exempt or political organizations must make their returns, reports, notices, and exempt applications available for public inspection. You can visit the organization to inspect the material instead of requesting it from the IRS. The organization may be able to mail the copies to you.
- You may request images of Form 990-N (e-Postcard) filings at www.irs.gov/app/ePostcard.



CAUTION An organization, or its officers, may request a copy of the organization's own return on Form 4506-A.

However, they will only receive the copy that is "Open for Public Inspection." The publicly available copy will not include, for example, information that may identify a contributor and documents that were filed with the return, but are not open to public inspection. An organization, or its officers, may request a complete copy of the organization's own return by completing Form 4506, Request for Copy of Tax Return, and paying the applicable fee.

CD and DVD

The IRS can provide copies of exempt organization returns on CD and/or DVD. Requesters can order the complete set (for example, all Forms 990 and 990-EZ or all Forms 990-PF filed for a year) or a partial set by state or by month. If you are ordering a partial set on CD or DVD, indicate the format (Alchemy or raw), state(s), and month(s) you are ordering. Sample CD or DVD requests are not available for individual states. CDs and/or DVDs and sample CDs and/or DVDs are not available for individual exempt organizations. Complete information, including the cost, is available on the IRS website.

Search Copies of Scanned EO Returns Available at www.irs.gov.

Formats

Alchemy. CDs and DVDs contain image files associated in an Alchemy database to simplify visual searching of the tax returns. All required Alchemy software is provided. This format is best for users who wish to examine returns visually. Individual state CDs and DVDs are only available in Alchemy format.

Raw. CDs and DVDs contain image files in Tag Image File (TIF) format for returns selected for the month or quarter requested. This format is best for users who intend to process the image files through their data software.

How Much Will It Cost?

You may inspect a return, report, notice, or exemption application at an IRS office free of charge.

If you want a photocopy of a return, report, notice, or an exemption application, see the chart below.

Note. The IRS will send you a bill for the photocopy cost. If your cost is over \$250, we will ask for payment in advance.

IF you are . . .	THEN the charge for paper copies is . . .
A commercial user	\$.20 per page
An educational institution, media, non-commercial scientific institution, or all other requesters	First 100 pages free, \$.20 per page thereafter

CD and/or DVD requests and sample CD and/or DVD requests must be prepaid. Please include your payment with your request. Search *Copies of Scanned EO Returns Available* at www.irs.gov for the cost of CDs and/or DVDs and sample CDs and/or DVDs. A check or money order for the fee should be payable to "United States Treasury."

Where To File

Use the following chart to determine where to fax or mail (depending on the service needed) Form 4506-A.

IF you want . . .	THEN file Form 4506-A with the . . .
To inspect a return, report, notice, or exemption application at an IRS office*	Internal Revenue Service Disclosure Scanning Operation - Stop 93A P.O. Box 621506, Atlanta, GA 30362-3006
To inspect a return, report, notice, or exemption application at IRS National Headquarters	Internal Revenue Service Attn.: Freedom of Information Reading Room 1111 Constitution Avenue NW Washington, DC 20224

A copy of an exemption application (includes all supporting documents)	Internal Revenue Service Attn: Correspondence Unit P.O. Box 2508, Room 4024 Cincinnati, OH 45201 Fax no. 513-263-3434
A copy of a return, report, or notice	Internal Revenue Service RAIVS Unit MS: 6716 Ogden, UT 84201 Fax no. 801-620-7896

*The office handling your request will contact you to schedule an appointment when the item is available for inspection.

How Long Will It Take?

It may take up to 60 calendar days for us to process your request.

Specific Instructions

Line 1

Exempt or political organization. Enter the organization's official name under which exempt status was approved, address, and employer identification number. If you do not enter the official name, we may not be able to locate the requested form.

Line 2

Requester. Enter the requester's name, address, phone number, and the name of a contact person.

Line 3

Category of requester. Check the appropriate category of the requester. You **must** check a box.

Line 4

Reason for request. To avoid being charged the commercial rate, all requesters except commercial users, must provide a reason for requesting the records and explain how the records will be used.

Lines 5-9

For each applicable form, check the box(es) for the item(s) you are requesting. You may request more than one form. For each form requested, check either the copy, inspection, CD/DVD, or sample CD/DVD box and enter the specific tax year(s) or period(s) as indicated. If ordering a partial set on CD/DVD or sample CD/DVD, indicate the format, state(s), and month(s) requested. If ordering a sample CD/DVD, check the sample CD/DVD box, indicate the format, and write in the calendar year(s). Sample CD and DVD requests are not available for individual states. Individual state CDs and DVDs are only available in Alchemy format.



Incomplete requests will be rejected.

Note. Tax returns are generally available only for 7 years from filing before they are destroyed in accordance with applicable provisions of law.

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. We need the information to gain access to the return or other exempt or political organization IRS form you requested in our files and properly respond to your request.

The authority to ask for the information requested on this form is section 6104 and its regulations. You are not required to provide the information requested on this form. However, if you do not furnish the information, we may not be able to fulfil your request. Providing willfully false or fraudulent information may subject you to criminal penalties. Routine uses include disclosing the information to the Department of Justice for civil or criminal litigation. We may also disclose this information to federal and state agencies to enforce federal nontax criminal laws and to federal law enforcement and intelligence agencies to combat terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103. The time needed to complete and file Form 4506-A will vary depending on individual circumstances. The estimated average time is:

Recordkeeping	6 min.
Learning about the law or the form	10 min.
Preparing the form	21 min.
Copying, assembling, and sending the form to the IRS	20 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making Form 4506-A simpler, we would be happy to hear from you. You can write to:

Internal Revenue Service
Tax Products Coordinating Committee
SE:W:CAR:MP:T:M:S
1111 Constitution Ave. NW, IR-6526
Washington, DC 20224

Do not send Form 4506-A to this address. Instead, see *Where To File* on page 1.